

**Congress of the United States**  
**House of Representatives**

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

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March 12, 2018

The Honorable Trey Gowdy  
Chairman  
Committee on Oversight and Government Reform  
U.S. House of Representatives  
Washington, D.C. 20515

Dear Mr. Chairman:

I am writing to request that you issue a subpoena to compel the Donald J. Trump Foundation to provide documents it has been withholding from Congress since last November relating to multiple instances of apparent self-dealing in violation of legal prohibitions against using charitable funds to benefit its leaders, their family members, or other disqualified individuals.

In November 2016, news reports revealed that the Trump Foundation's 2015 tax filings to the Internal Revenue Service (IRS)—which were posted online by the Foundation's law firm, Morgan, Lewis & Bockius LLP—indicated that the Foundation had provided income or assets to a disqualified individual or individuals in 2015 and in at least one prior year.<sup>1</sup>

Under Part VII-B of the Form 990, question 1(a)(5) asked whether the Trump Foundation transferred “any income or assets to a disqualified person” or made “any of either available for the benefit or use of a disqualified person” in the current year.” A later question in that section asked if the Foundation engaged “in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2015?” The Foundation checked “Yes” in response to both questions.<sup>2</sup>

This tax filing appears to corroborate multiple reports of self-dealing that have been repeatedly denied or disregarded by President Trump. For example, according to press reports, the Trump Foundation spent more than a quarter-million dollars in the fall of 2016 to settle

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<sup>1</sup> Department of the Treasury, Internal Revenue Service, *Return of Private Foundation* (2015) (Form 990-PF) (online at <https://assets.documentcloud.org/documents/3224099/Trump-Foundation-2015-tax-filing.pdf>); *Trump Foundation Admits to Violating Ban on “Self-Dealing,” New Filing to IRS Shows*, Washington Post (Nov. 22, 2016) (online at [www.washingtonpost.com/politics/trump-foundation-apparently-admits-to-violating-ban-on-self-dealing-to-irs-show/2016/11/22/2893f6508-b0a9-11e6-8616-52b15787add0\\_story.html](http://www.washingtonpost.com/politics/trump-foundation-apparently-admits-to-violating-ban-on-self-dealing-to-irs-show/2016/11/22/2893f6508-b0a9-11e6-8616-52b15787add0_story.html)).

<sup>2</sup> *Id.*

various lawsuits involving the President's for-profit companies,<sup>3</sup> spent \$20,000 of charitable funds to purchase a six-foot tall portrait of the President,<sup>4</sup> and paid a 10% excise tax to the IRS for reportedly providing an illegal \$25,000 contribution to the campaign of Florida Attorney General Pam Bondi.<sup>5</sup> At the time of that contribution, Ms. Bondi was considering whether to investigate allegations of fraud against Trump University, and Ms. Bondi decided not to pursue that case.

On November 22, 2016, I sent a letter to the Trump Foundation's counsel, Sheri A. Dillon of Morgan, Lewis & Bockius LLP, requesting the following information:

1. documents related to the Foundation's transfer of any income or assets to a disqualified person (or its actions in making any of either available for the benefit or use of a disqualified person), including the nature of and amounts associated with each violation;
2. documents related to the amounts of penalties or excise taxes for each violation and whether those amounts have been paid;
3. documents identifying the individual "disqualified person" that income or assets were improperly transferred to or made available for the benefit or use of in each instance;
4. documents identifying the amount of income or assets that were transferred to or made available for the benefit or use of a "disqualified person" in each instance;
5. an explanation of whether the Foundation also admitted to self-dealing violations in any previous tax filings, and if not, why not; and
6. when President-elect Trump became aware of each of these incidents, how he became aware, and what actions he took in response.<sup>6</sup>

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<sup>3</sup> *Trump Used \$258,000 From His Charity to Settle Legal Problems*, Washington Post (Sept. 20, 2016) (online at [www.washingtonpost.com/politics/trump-used-258000-from-his-charity-to-settle-legal-problems/2016/09/20/adc88f9c-7d11-11e6-ac8e-cf8e0dd91dc7\\_story.html](http://www.washingtonpost.com/politics/trump-used-258000-from-his-charity-to-settle-legal-problems/2016/09/20/adc88f9c-7d11-11e6-ac8e-cf8e0dd91dc7_story.html)).

<sup>4</sup> *This is the Portrait of Donald Trump That His Charity Bought for \$20,000*, Washington Post (Nov. 1, 2016) (online at [www.washingtonpost.com/news/post-politics/wp/2016/11/01/this-is-the-portrait-of-himself-that-donald-trump-bought-with-20000-from-his-charity/?utm\\_term=.ce8ac0f75b53](http://www.washingtonpost.com/news/post-politics/wp/2016/11/01/this-is-the-portrait-of-himself-that-donald-trump-bought-with-20000-from-his-charity/?utm_term=.ce8ac0f75b53)).

<sup>5</sup> *Donald Trump's \$25,000 Pam Bondi Problem*, The Hill (Sept. 6, 2016) (online at <http://thehill.com/blogs/pundits-blog/presidential-campaign/294603-donald-trumps-25000-pam-bondi-problem>).

<sup>6</sup> Letter from Ranking Member Elijah E. Cummings, House Committee on Oversight and Government Reform, to Sheri A. Dillon, Morgan, Lewis & Bockius LLP (Nov. 22, 2016) (online at <https://democrats-oversight.house.gov/sites/democrats.oversight.house.gov/files/2016-11-22.EEC%20to%20Dillon%20re%20Trump%20Foundation.pdf>).

On December 5, 2016, Ms. Dillon sent a letter declining to provide any information on behalf of the Foundation.<sup>7</sup>

You and other Republicans on this Committee and others have launched numerous investigations of the Clinton Foundation. For example:

- You joined Chairman Devin Nunes of the House Permanent Select Committee on Intelligence in announcing an investigation into claims from a “confidential informant” who provided allegedly “explosive” evidence about a “quid pro quo” involving Russia and the Clinton Foundation that resulted in Secretary of State Hillary Clinton orchestrating the unanimous decision in 2010 by the Committee on Foreign Investment in the United States regarding Uranium One.<sup>8</sup>
- During a Committee hearing in December 2015, your predecessor, Chairman Jason Chaffetz, questioned the Director of the Office of Government Ethics, Walter Shaub, about allegations that Bill and Hillary Clinton failed to disclose income from speeches made in connection with the Foundation.<sup>9</sup>
- Senator Charles Grassley investigated allegations that Secretary Clinton had pressured the government of Bangladesh to drop an investigation into Muhammed Yunus, who had previously donated to the Clinton Foundation.<sup>10</sup> In a recent news report, a State Department spokesperson said the Department had found no records to support the allegations.<sup>11</sup>

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<sup>7</sup> Letter from Sheri A. Dillon, Morgan, Lewis & Bockius LLP, to Ranking Member Elijah E. Cummings, House Committee on Oversight and Government Reform (Dec. 5, 2016) (online at <https://democrats-oversight.house.gov/sites/democrats.oversight.house.gov/files/D.R.pdf>).

<sup>8</sup> See, e.g., *America's News HQ*, Fox News (Oct. 22, 2017) (online at <http://video.foxnews.com/v/5621831993001>). See also *Interview Summary of Uranium One “Confidential Informant” William Campbell*, Democratic Staffs, House Committee on Oversight and Government Reform, House Permanent Select Committee on Intelligence, Senate Committee on the Judiciary (Mar. 8, 2018) (online at <https://democrats-oversight.house.gov/news/press-releases/uranium-one-confidential-informant-provides-no-evidence-to-support-gop-claims-of>).

<sup>9</sup> Subcommittee on Government Operations, House Committee on Oversight and Government Reform, *Hearing on Merit Systems Protection Board, Office of Government Ethics, and Office of Special Counsel Reauthorization* (Dec. 15, 2015) (online at <https://oversight.house.gov/wp-content/uploads/2015/12/2015-12-16-SC-GO-OGE-OSC-MSPB-Reauthorization.GO350241.pdf>).

<sup>10</sup> Letter from Chairman Charles Grassley, Senate Committee on the Judiciary, to Secretary Rex Tillerson, Department of State (June 1, 2017) (online at [www.grassley.senate.gov/sites/default/files/constituents/2017-06-01%20CEG%20to%20State%20%28HRC%20Muhammad%20Yunus%29.pdf](http://www.grassley.senate.gov/sites/default/files/constituents/2017-06-01%20CEG%20to%20State%20%28HRC%20Muhammad%20Yunus%29.pdf)).

<sup>11</sup> *No Evidence of Clinton-Led State Department Pressurizing Dhaka to Drop Yunus Investigation*, Lalit K. Jha, Dhaka Tribune (Jan. 21, 2018) (online at [www.dhakatribune.com/bangladesh/foreign-affairs/2018/01/21/no-evidence-state-dept-pressurizing-bangladesh-drop-yunus-investigation/](http://www.dhakatribune.com/bangladesh/foreign-affairs/2018/01/21/no-evidence-state-dept-pressurizing-bangladesh-drop-yunus-investigation/)).

In contrast to these allegations against the Clinton Foundation, the Trump Foundation has admitted that it provided income to at least one disqualified individual in 2015 and at least one previous year.

It is the Oversight Committee's responsibility to determine whether Donald Trump, while he was a candidate for President, illegally aided his campaign or engaged in self-dealing to benefit himself or his family members in violation of federal law.

For all these reasons, I request that you issue a subpoena compelling the Trump Foundation to produce, by March 27, 2018, the documents requested in my letter on November 22, 2016. If you choose not to do so, then I ask that you place this matter on the agenda for our next regularly scheduled business meeting so that all Committee Members will have the opportunity to vote on a motion to subpoena these documents.

Thank you for your consideration of this request.

Sincerely,



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Elijah E. Cummings  
Ranking Member